



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert R. Lupi, Chairperson
Douglas B. Roberts, Member

Dennis W. Platte, Executive Secretary
Emma Jackson, Recording Secretary

DATE OF MEETING: February 5, 2003

PLACE OF MEETING: Bureau of Local Government Conference Room A
Department of Treasury
430 West Allegan St., 1st Floor
Lansing, MI

TIME OF MEETING: 9:30 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved the minutes of January 21, 2003 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

154-02-1470 – It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1471 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1472 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate

the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1473 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1475 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1478 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1479 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1480 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1481 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1482 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1483 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1484 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1485 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1486 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1487 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1488 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1489 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1490 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1491 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

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154-02-1495 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1496 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1497 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1498 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1499 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1500 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on. Beth Choate will be submitting a separate concurrence and asking that this matter be handled as soon as possible.

154-02-1501 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1502 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1503 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

254-02-1504 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1505 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate

the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1506 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1507 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1508 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1509 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1510 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1511 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1512 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1513 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1514 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1515 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1516 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

154-02-1518 - It was moved by Roberts, supported by Lupi, and unanimously approved to place the item in abeyance until staff has had a chance to calculate the ECF's and conduct an in-house review for those files that have been already acted on.

Scheduled for 1:30 P.M.

154-01-0746 – It was moved by Roberts, supported by Lupi, and unanimously approved to postpone until the March 12, 2003 STC Meeting.

154-02-1370 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1371 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1372 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1373 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1374 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1375 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1376 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1377 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1378 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1379 - It was moved by Roberts, supported by Lupi, and unanimously approved to withdraw as requested.

154-02-1381 - It was moved by Roberts, supported by Lupi, and unanimously approved to postpone until the next STC meeting.

154-02-1382 - It was moved by Roberts, supported by Lupi, and unanimously approved to postpone until the next STC meeting.

154-02-1383 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1384 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1385 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

- Item 3. It was moved by Roberts, supported by Lupi, and unanimously approved to refer the presentation by Phil Mastin regarding the formula for calculating the Truth in Assessing and the Truth in Equalization Rollbacks to staff and legal counsel for review and interpretation and make a recommendation to the Commission.
- Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved to determine Classification Appeal No. 02-119 – John & Darlene Altermatt, Macomb Township, Macomb County as Residential Real.
- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved to determine Classification Appeal No. 02-120 – Esther Petersen, Montcalm Township, Montcalm County as Residential Real.
- Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved staff recommendations 2 and 3 regarding Denmark Township, Tuscola County December Board of Review Action.
- Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved staff recommendations 2 and 3 regarding the City of Petoskey, Emmet County December Board of Review Actions.
- Item 8. It was moved by Roberts, supported by Lupi, and unanimously approved the request from the listed units for certification and recertification of a computerized tax roll.
- Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved request for Keith Kline to assist with a Board of Review class.
- Item 10. It was moved by Roberts, supported by Lupi, and unanimously approved request from Roger McCarty, Conference Education Chairman, Michigan Assessors Association for the Property Tax Division to make a three hour presentation at the 2003 MAA Convention.

- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved for the State Tax Commission to contract with the City of Carson City to appraise the Dynegy Generating Power Facility/Renaissance Power L.L.C. for 2003.
- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-02-1267 – Citicorp Del Leasing.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-02-1270 – CIT Com Finance.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-02-1272 – VFS Financing.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-02-1455 – James P. & Mary L. Sullivan.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-02-1456 – Paul E. & Ribonna D. Gerb.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.02-1457 – John H. & Janet M. Kleine.
- Item 18. This is a duplicate of Item No. 11.
- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved staff recommendations to issue the certificate contingent upon receipt of the agreement and fees affidavit for 1974 PA 198 Industrial Facility Exemption Application No. 1998-750 – Tube City, City of Ecorse, Wayne County.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Certificates to transfer the certificates effective December 30, 2002.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Certificates for correction of the certificate effective December 30, 2002.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke the listed Industrial Facility Exemption Certificates per section 15(3)((request by municipality), subject to the offer of a hearing.
- Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Air Pollution Control Exemption Certificates for amendment.
- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the listed P.A. 328 of 1998 Personal Property Exemption Certificate.

- Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates for the listed Neighborhood Enterprise Zone Applications.
- Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificate for the listed Neighborhood Enterprise Zone Application.
- Item 27. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file memo from Bill Fowler regarding the January 2003 Activity Report.
- Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved request for the STC to make a presentation on current topics at the MAED Conference.
- Item 29. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.154 notification of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 30. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-01-1051 – Hart Enterprises.
- Item 31. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-01-1052 – Hart Enterprises.
- Item 32. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificate for Water Pollution Control Exemption Application No. 2-4029 – MIS, Columbia Township, Jackson County for \$1,085,136 based on three numbers provided detailing the tanks; fencing/street and pump/drop station.
- Item 33. It was moved by Roberts, supported by Lupi, and unanimously approved staff recommendations regarding Thompson Township, Schoolcraft County assessing practices.
- Item 34. Gary Evanko presented the STC with materials on Utility Property Valuation Methods instructed by George E. Sansoucy on December 203, 2002 for review.
- Item 35. The confidential memo from Ross Bishop regarding the taxation of municipally owned telephone companies was received and filed.
- Item 36. The STC Meeting date was changed from December 11, 2003 to December 15, 2003.
- Item 37. Discussion was held with Eric Newberg and Ross Bishop regarding the utility multipliers.

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn at 3:40 P.M.

DATE TYPED: February 6, 2003

DATE APPROVED: February 25, 2003

Robert R. Lupi, Chairperson

Douglas B. Roberts, Member